

App. F. IX-4

1926.

177-26
File No. ~~142-25~~

Previous References

~~1529-24~~ ~~816-4, 19~~
~~624~~

(L.B)

✓

Serial Nos. 170 ~~3~~

(1-3)

Later References

V. P 10-27 54 12, 35, 36 & 49

V. P 10-27-59.

General and Revenue Secretariat.

Serial Nos.

Part B for July 27

SUBJECT

Adjustment of outlay on Dist. B^d works
Carried out by the Public Works Department
for District Boards

2

To,

The Presidents of District Boards &
the Comptroller to Govt.

No. 2 491-9/2 25.7.27

Passes order in the matter
referred to above

148
25.1.28

From

The Executive Engineer,

Mysore Division, Mysore.

10

The President,

District Board, Mysore.



10/6 Dated Mysore, 22nd Jan '27.

Sir,

I have the honour to inform you that the balance of District fund outlay outstanding at the end of Dec '26 is Rs. 65,549-14-0 and for which monthly statements of expenditure have been furnished to you, but monthly crossed cheques are not being issued, and as the Comptroller is pressing for early clearance. I request you to kindly arrange to issue monthly crossed cheques. A crossed cheque for the balance outstanding may kindly be forwarded immediately.

I have the honor to be,

Sir,

Your most obedient servant,

Sd/- H. H. Winkler
Executive Engineer,

Mysore Division.
Mysore

10.26/1/27.

MYSORE PUBLIC WORKS DEPARTMENT,

OFFICE OF THE EXECUTIVE ENGINEER,
MYSORE DIVISION,

Dated Mysore, 25/11/1926

No. 450/1
4576
27.11.26

FROM

L. A. H. WINCK ESQ., A.C.G.I.,

EXECUTIVE ENGINEER,

MYSORE DIVISION,

MYSORE.

TO

JOHN BHOORE, ESQ., A.M.I.C.E., M.R., San.I.,

CHIEF ENGINEER OF MYSORE,

BANGALORE.

Adjustment of outlay on District Fund Works.

Sir,

I have the honour to state, that according to standing orders, all District Fund Works are executed by this Department and a statement of expenditure is sent to the President, District Board, every month as soon as the accounts are despatched to the Comptroller. The President, District Board, is requested to issue a crossed cheque at once as per rules laid down in art.38 of MAC.Vol.III. part I. relevant portions of which are extracted below for ready information.

There are, however, certain funds such as District Funds for which prepayment is not required. The outlay incurred on behalf of such funds including establishment and tools & plant, is charged in the first instance to objection book advances and a statement furnished at the end of each month to the Administrator of the fund. The Administrator should issue a crossed cheque in favour of the Executive Engineer for the amount which, should be entered in the register of cash receipts as deposits and remitted to the treasury. The amount of the crossed cheque will then be adjusted by the Executive Engineer in his accounts by debit to deposits and credit to Objection Book Advances.

According to the above codal ruling, detailed monthly statement of expenditure incurred on District Fund Work is being furnished to the President, District Board, but the latter is not issuing

4
crossed cheques and as a consequence, the amounts unadjusted go on increasing month by month and every quarter, the balance is brought under Objection by the Comptroller in his quarterly Objectionable Items Statement and this office is called up-on to explain the reason for non-adjustment. The inordinate delay on the part of the District Board in issuing crossed cheques has already been brought to your kind notice in this office No. dated I have also explained the whole

situation and issued special letters and several reminders, on the subject both to the President, District Board, and the Comptroller. The latter has also more than once requested the President to explain the delay. No reply seems to have been sent as the Comptroller is again pressing this office to explain the action taken.

From a ~~PERSONAL~~ perusal of the statement showing the opening balance, debits and credits and the closing balance of each month for the three years - 1923-24, 24-25 & 1925 -26 herewith sent, it will be seen that only 14 crossed cheques have been issued during the three years and the cheques so issued are in lump sums either for one or two months put together or some indefinite amount for which this office can not find out the details as to what period or works the cheques relate. It will also be seen from the statement that the balances at the end of each month is always heavy and this means the District Board has been advanced so much money out of State Funds for several months in some cases. The balance at the end of October 1926 is Rs 51,696-1-0 and this has not yet been adjusted. It is also seen in some months that the President, District Board has disallowed some amounts and issued crossed cheques for the balances only and the reasons for so doing are not known. For example, in a certain work, opening out a road from Lalandevanahally to Christian Hoppal, the amount provided for compensation for lands is Rs 1,913/-. The Deputy Commissioner sent in a bill for payment of award for Rs 2,385-9-6 and this was returned to him for explaining the excess and intimating that the

Statement showing the outlay incurred on District Fund works in Mysore Division.

Year.	Month	Balance of the end of last month.	Paid in	Total	Credits during the month	Closing Balance	Remarks.
1923	July 1923	32432.97	5698.114	38131.411	25220.49	12911. - 2	
	August 1923	12911. - 2	2006.19	14917.111	-	14917.111	
	September 1923	14917.111	6498.98	21415.117	-	21415.117	
	October 1923	21415.117	6268.32	27683.149	-	27683.149	
	November 1923	27683.149	8740.149	36424.136	-	36424.136	
	December 1923	36424.136	6153.94	42578.610	-	42578.610	
	January 1924	42578.610	8326. - 6	50904.74	21169.156	29734.710	
	February 1924	29734.710	9413.81	39147.1511	17433.142	21714.19	
	March 1924	21714.19	9599.55	31313.72	-	31313.72	
	April 1924	31313.72	8490.86	39803.158	-	39803.158	
	May 1924	39803.158	13360.61	53164.59	25970.144	27193.75	
	June 1924	27193.75	17112. -	44306. - 8	41843.111	2462.149	
1923-1924	June Supplemental 1924	2462.149	332.911	2795.88	-	2795.88	
	July 1924	2795.88	4027.155	6823.81	-	6823.81	
	August 1924	6823.81	9330.6 -	16153.141	-	16153.141	
	September 1924	16153.141	11336.103	27520.84	-	27520.84	
	October 1924	27520.84	1111.64	38631.148	-	38631.148	
	Nov. 1924	38631.148	-	-	-	-	
	Dec. 1924	-	-	-	-	-	

1925	December 1924	42478	12 5	13027	11 7	55506	8 -			55506	8 -
	January 1925	55506	8 -	6337	12 6	61844	4 6			61844	4 6
	February 1925	61844	4 6	5164	9 7	67008	14 1			67008	14 1
	March 1925	67008	14 1	11337	16 -	78346	12 1			78346	12 1
	April 1925	78346	12 1	6161	14 -	84508	10 1	45067	14 9	39461	5 4
	May 1925	39441	5 4	14496	3 -	53937	8 4	5164	9 7	48772	14 9
	June 1925	48772	14 9	19921	3 -	68694	1 9	59056	9 3	9637	8 6
	July 1925	9637	8 6	5915	15 4	15553	7 10	-	-	15553	7 10
	August 1925	15553	7 10	6810	-	22363	7 10			22363	7 10
	September 1925	22363	7 10	17114	14 -	39478	5 10			39478	5 10
	October 1925	39478	5 10	17741	7 -	57219	12 10	16953	2 4	40266	10 6
	November 1925	40266	10 6	25857	9 -	66124	3 6	-	-	66124	3 6
1926	December 1925	66124	3 6	23432	7 -	89556	10 6	-	-	39556	10 6
	January 1926	89556	10 6	19094	14 -	108651	8 6	-	-	108651	8 6
	February 1926	108651	8 6	11006	14 -	119658	6 6	-	-	119658	6 6
	March 1926	119658	6 6	8917	6 -	28575	12 6	34856	5 -	93719	7 6
	April 1926	93719	7 6	14383	-	108102	7 6	-	-	108102	7 6
	May 1926	108102	7 6	10177	13 -	20280	4 6	69290		68990	4 6
	June 1926	68990	4 6	25870	15 1	94861	3 7	73811	14 -	21049	5 7
	June Supplemental 1926			2814	15 6	2814	15 6			2814	15 6
	July 1926	23864	5 1	10823	11 -	34688	- 1			34688	- 1
	August 1926	34688	- 1	8261	6 -	42949	6 1			42949	6 1
	September 1926	42949	6 1	9059	8 -	52008	14 1			52008	14 1

No. 5005 of 30/11/26 Serial No.

Enc 2



Forwarded, with compliments, to the
Controller of Mysore for favour of remarks.

2. To avoid objections of the kind referred
to, it seems desirable to insist upon the full
amount of the works being placed at the credit
of the Department by the Local Bodies before work
are started.

W.H.D. 31
30.11.26
Chief Engineer of Mysore.

Bangalore,

November 19 26.

V.W.S.

No. 458 of 2/12/26
8pm

B. J.

12/12/26

28/12/26

1. Returned with compliments.
agree that the present state of
Affairs is most unsatisfactory.
3. Requiring the full amount of
the estimate to be deposited in the
first instance is not an ideal
arrangement and the Local Bodies
may not agree to their funds being
locked up indefinitely. I would
suggest that an absolute rule be
laid down that within one week
of the receipt of the statement of demand
with details of expenditure by works, the Local
Bodies should pay the amount

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in full and without reservation and
take up separately with the Ex Eng.
Disputes them if any. If the Local
Body does not pay up within a
month the Comptroller may be
permitted to automatically adjust
it from its balance in the Treasury.
There is nothing unreasonable in
this arrangement, as the P.W.D.
having executed the work in
advance for the local body is
entitled to payment on demand

S. Shanmugam

1.12.26.

No. 12-17 dated 16.4.27.

Forwarded with compliments to the Secre-
tary to Government, General Department for issue
of orders on the lines suggested by the Comptroller
of Mysore.

In this connection it may be mentioned
that the same difficulty is being experienced in
the case of works in the Bangalore district also



Bangalore,
5th April 1927.

[Signature]
12.4.27
Chief Engineer of Mysore.

[Signature]
16/4
[Signature]

Serial
No.

1

From

The President of B.S. c/s/s
M. C 1421 & 25.3.27

Requests that, under the circumstances
stated by him, suitable instructions may
be issued to the Comptroller so that
the provisions of Articles 476 and 477
of the Public Works Account Code may
not be adopted by him (Comptroller)
in the cases in question, which have
been disallowed for want of sanction
or for want of satisfactory explanation.

1 A copy of the Articles 476
and 477 of the Public Works Account
code, (made available today) is put
up below.

2 The Financial Sectt
may be consulted in the matter.

LB
4/11/27 } The Deputy Comptroller and LB
President's letter explains why
the amounts claimed have not been paid.
The G.W. Dept should explain to him how
the amounts are due and meet his objection
and take the amounts. There is nothing
in the articles of the G.W. Accts Code
which would authorise the amt. being

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recovered by adjustment when the claim
is disputed. In such a case it is for the
PW Dept to explain / to the Dist Bd or get
the Dept in the right and
concurrence of Govt when the Bd is recalcitrant.
4 Instructions to this effect may be issued
to the PW Dept. For perusal and orders

me)
7/4

Sl 3432-26 }
7.4.27

First Member this' }
H Secy

5 Please put up copy of the
Proceedings of the P. A. C. in this matter

B
7/4

6

Submitted with a copy as desired
by the Asst. Secy:

VS 8/4/27

7 Kind attention is invited to
the Comptroller's ~~rep~~ Audit & Appn
report para 221 (ii) and the statement
annexed to it.

8 The amounts due from Dist Board
are very large. Attention is also
invited to the observations of the Comm
para 55 (ii) P. II of the report.

9 There is as stated by the
President Dist Board the works

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No.

were undertaken without ~~seen~~ the approval of the Dist Board the P.W.D. should explain why this was so.

If the works are really more payable by the Dist Board then the above would be merely a formal irregularity & the Bd. has to pay amount.

In any case the recovery of the amount if recoverable cannot be indefinitely postponed. If they are not recoverable then the amounts now outstanding under misc adv or obj'n Books have to be cleared & adjusted to civil works proper.

10 The best thing seems to be for the Chief Engineer to settle this matter in person with the Dist Board & arrange to clear the amount before the close of the current financial year.

587:

14.4.26

B₂
14/1.

H.S.)

11 The Chief Engineer may be consulted to offer his opinion on the D. Bd. President's remarks.

12 I should like to reserve my opinion after knowing the full facts of the case.

h
14/4/27

General and Revenue
Secretariat

177

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177

of 192 3

Serial
No.

W.O. 2607

2/18/4/27

13 Forwarded with compliments
to the Chief Engineer in Mysore for
favorable remarks on the objections of the
President of B Mysore

Boo

M Venkatesh Babu

U Secy

Q.R. 18/4/27

1/14

1/14

3/19-27

1/14

1-19-27

2/27

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No.

Returned with compliments.

144 2. A copy of letter No. 941 dated the 12th May 1927, received from the Executive Engineer, Mysore Division, reporting the circumstances under which the works referred to were undertaken is herewith forwarded for information. The explanation offered by the Executive Engineer in the case of items 1, 2, 5, 6 & 7 noted in the President's letter is not convincing, and he has been asked to submit a detailed report in the matter. Necessary action will be taken on its receipt.

157 3. As regards item 3, viz., Kupparalli Bridge, a revised estimate amounting to Rs 24162 was forwarded to the General Secretariat, for sanction, with this office letter No. 7790 dated 16th July 27. Disciplinary action has also been taken, as ordered by Government, for the irregularities connected with this work. The outlay incurred on the work may therefore be kindly got adjusted with reference to provision sanctioned in the revised estimate.

161 4. As regards the other items, necessary arrangements may kindly be made for their adjustment at an early date, under the circumstances explained in the Executive Engineer's letter.

171 5. It may be stated in this connection that some discretionary power has to be allowed to Executive Engineer in the matter of execution

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execution of District Fund Works, as it may not be possible to obtain sanction of the District Board beforehand in each and every case. If, however, Government desire that no work should be started without the concurrence of the District Board, necessary instructions will be issued to the Divisional Offices in the matter.

Just 31.5.27
Chief Engineer of Mysore.

N.J.P.

7/16
7/16
7/16

18) The Ex. Engineer cannot have larger powers of expenditure in respect of Dist. Fund Works carried out by P.W.D. than ^{what} he can incur with reference to work chargeable to State Funds.

19) No work can be started without a duly sanctioned estimate and in the case of necessary ^{appropriating funds -} ~~expenditure~~ There are fundamental rules of regulating public works & expenditure, whatever the authority financing it.

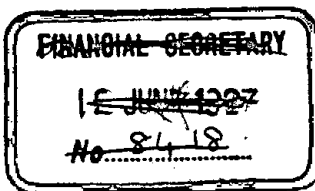
WD 895-GBP-5000-31-8-28

20) There is considerable force in the views

Encl. 1

71 4088
10/6/27

8442
12/6/27



by the Mysore S. Board President.

1) In the absence of specific orders of the

authorizing the execution of any work by the
M.D., the concurrences by the S. Board
will, I think, have been obtained before
it is started a expenditure attributable to
the S. Board is incurred thereon.

2) Full explanation will have been furnished
to the S. Board when there is a departure from
the ordinary rule, procedure, so that
the budget of the S. Board may not be
so regulated as to meet all the legi-
timate claims proposed against it.

23 If the necessary information is furnished
to the Board, I do not think there will
be any objection to know
the bills of the R.W.D. without delay.

Subject to the foregoing observations

I generally agree with the proposals
contained in paras 2, 3 & 4 of the
Mys. Mysore note of 31.5.27

General Secy

18/6/27
Raj

25. Please draw draft in accordance with
with Fin Secy's opinion and submit to Fin Secy

Raj
18/6

C 168 17

177

6

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No.

26 Revised draft in accordance
with the order contained in
para 25 is put up

2nd
18/6

Please revise drafts in accordance
with the order
18/6

It is in accordance with the view of
the Board is put up. In issuing the
instructions however it seems desirable to
except ^{specifically} such small variations from the
same estimate ^{in the case of state fund works} as are generally effected
~~in executing state fund works~~ without previous
sanction of higher authority in the course
of execution ^{in the case} of state fund works. A Board
can always be finding fault and
where in the case of a state fund work
an error of judgment is overlooked
and the step taken finally approved
the Board is likely to stick to the letter
of the rule and refuse payment. It
may not always in such cases be possible
to convince the Board & get payment.
If the Bd ^{finally} refuse to pay the expenditure
been incurred either the State should bear
the amount or the officer should make

9

Letter No.941 dated the 12th May 1927, from the Executive Engineer, Mysore Division, to the Chief Engineer, Bangalore.

= = = = =

With reference to your letter No. B.10719/6-5-1927, re. the adjustment of the outlay incurred on District Fund Works, and requesting to submit a succinct report on the several -- points raised by the President, District Board, in his letter No. C.1471/ L.B. 26-27 dated 25th March 1927, I have the honor to submit herewith a detailed report :-

(1) The outlay incurred on Boring operations to T. Narasipur Bridge, disallowed by the President, District Board, works out to Rs 3,345-8-0 and not Rs 3,364-8-6 as stated by the President. The months of disallowances and the details have been clearly explained in this office Memo No.926 dated 9/10-9/20-5-1927. The Boring Operations to T. Narasipur Bridge were conducted as per estimate for Rs 2,100/- sanctioned by Government in P.W.Secretary's letter No.49/2680 dated 5th February 1923 and further expenditure was incurred vide P.W.Secretary's No.220/6-3-1924. It is clearly ordered in P.W. Secretary's letter No. 49/2680 of February 1923 that the cost of the estimate as sanctioned to be included in the detailed estimate for the construction of the Bridges across the Cauvery and Kabbini at T. Narasipur. The Boring expert was sent by the Chief Engineer and all expenditure in connection with the trial borings was incurred by the Boring expert and as per instructions received from time to time from the Chief Engineer in that -- connection and passed by this office as per express orders of the Government. Hence this amount has to be passed by the -- President.

(2) The expenditure of Rs 19-5-3 disallowed by the President, representing the expenditure with Establishment and Tools and Plant charges on repairs to the well in Mandya Travellers' Bungalow. This has been withdrawn in the accounts for

= 2 =

for April 1927. Hence the amount will have to be paid by the District Board as a corresponding credit has been afforded in the accounts for April 1927.

(3) A sum of Rs 4,676/- charged to Kupparavalli Bridge work has been disallowed on the score that the estimate has exceeded. The work was pushed on and completed as per express request of the President, District Board, as clearly explained in this office No.906/7-1-1927. The Revised Estimate for the work has been forwarded through the President, District Board, in this office No. 906/7-1-1926. The work was pushed on and completed as per request of the President, District Board in his D.O.No. D2 Dis.67/L B. 25-26 dated 7th August 1925.

(4) The outlay of Rs 386-8-0 incurred on Gaddige Road was written back in the accounts for June 1926 to the amount placed by the Palace Department. Hence the District Board has to pay for the original debit for which a corresponding credit has been given in the accounts for June 1926.

(5) The excess of Rs 2,738/- on certain Roads were incurred by the Sub Division Officers on account of the bad condition of the Roads owing to increased motor traffic. This has been clearly explained to the President, in this office No.907/7-1-1927. The President, District Board in calculating the above excess has taken the mileage allotment of Mandya-Melukote Road as 150/- instead of as 360/- as the mileage allotment was increased from Rs 25/- to Rs 60/- in G.O.No.L.1663-5/ L.B. 63-24-3 dated 27-8-1924 but this was not noted by the President, in the District Fund -- Budget Estimates. Hence the excess on the Roads was due to the speedy deterioration of the Road surface caused by heavy cart and motor traffic in many of the Roads. The present mileage allotments are very inadequate to meet the present-day requirements of motor traffic all over.

(6) As regards the outlay of Rs 1,594-3-0 on account of

a bill was sent to the President for adjustment. Against the bill of Rs 2,814-15-6 claimed, the President passed only Rs 1,913/- disallowing the excess, when this amount was claimed, the President, District Board wanted certain information as to why the excess was incurred and why payment is to be made, when he knows fully well as Deputy Commissioner that this was replied to, the excess award was due to his passing increased awards and payment made by him, but as President, he disallowed it stating that this is excess, in this office No. 375/17-9-1926 but so far no cheque for the balance has been received.

(9) A sum of Rs 789-12-0 represents the difference between the expenditure and crossed cheques issued in June 1922 and this has been clearly explained in my memo no. 926 dated 9/10-5-1927.

(10) A sum of Rs 1,270-1-2 ~~supra~~ being the Establishment and Tools and Plant charges on the District Fund outlay incurred in January 1924 was omitted to be included in the statement of District Fund outlay. Neither a crossed cheque was issued nor the omission of the Establishment and Tools and Plant charges pointed out by the President. The President could have pointed out the mistake and the Division office would have claimed the -- amount at once in a supplemental bill. Hence this amount is to be passed and paid by the District Board.

(11) In 1925-26, a sum of Rs 674-9-0 was incurred on special repairs of Mandya Bannur Road as per request of the President, on account of Jatra. The work was put in hand and road improved but when an estimate was sent up, it was returned without counter signature. The condition of the Road was awful before the repairs were undertaken vide also Chief Engineer's No. 5023/2-1-25.

(12) A sum of Rs 1,031/- represents the Establishment and Tools and Plant charges disallowed on (1) Kupparevally Bridge Work Rs 4,676/-, (2) S.R. of Mandya Bannur Road Rs 674-5-0, (3) Winckler Road to Gaddige 386-8-0 and a further sum of Rs 958-13-0 represent the Establishment and Tools and Plant charges on excess outlay on (1) A.R. of roads Rs 2,738/-, (2) Outlay on Himavath Gopalaswami

C. No. 1471dB
26-27
Encl: - file

Office of the President, District
Board of Mysore,
Mysore, dated the 25th March 1927.

From

A. V. Ramanathan, Esq., B.L.,
President, District Board of Mysore,
Mysore.

To

R. Ranga Rao, Esq., B.L., B.A.,
Secretary to Government of Mysore,
General Department, Bangalore.

Subject.- Re. the adjustment of the outlay incurred
by the Public Works Department on District
Fund Works.

Sir,

I have the honour to state that the Executive
Engineer, Mysore Division intimated in his letter No. 1
dated 1-1-1927 that a sum of Rs. 21,951/- was due to Public
Works Department for outlay incurred on account of Dis-
trict Fund Works up to the end of June 1926. A detailed
statement was obtained and checked with the accounts of
this office and the result has been communicated to the
Executive Engineer in this office letter No. C. 1471dB
dated 25th March 1927 to the Executive Engineer, copy of which
is enclosed for the information of the Government. It
will be seen from it that a total outlay of Rs. 21,951/-
has been incurred by the Executive Engineer from the
time without sanction of the District Board and has
therefore not been sanctioned by the Board and has been
paid time to time. A portion of the balance i. e., Rs. 2581-15-
has been paid in the course of the current year and the
remaining amount can be paid only after further sanction
and provision of funds in the Budget, or by way of
or reappropriation ^{after} the receipt of expenditure.

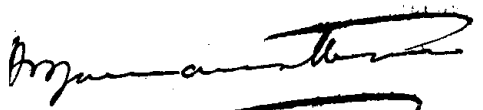
2. The Controller to Government states in his
letter No. M.A.D. 3. 1. 1. dated 21-3-1927 (copy sent to
the Executive Engineer).

24
that the provisions of Articles 476 and 477 of the Mysore Public Works Accounts Code will be applied in the present case and the District Treasury Officer authorised to reduce the balance in the District Fund Pass Book if the amount in question was not paid within a fortnight and the enclosed is a copy of this office letter in reply to him.

3. The adoption of the procedure referred to by the Comptroller can only be justifiable if there is any delay in the payment of charges duly covered by budget provision and proper sanction and not in respect of items of outlay which are not valid and cannot be accepted by the Board for want of sanction.

4. In these circumstances, I request that the Government may be pleased to issue suitable instructions in the matter so that the provisions of Articles 476 and 477 quoted above may not be adopted by the Comptroller in the cases in question, which have been disallowed for want of sanction or for want of satisfactory explanation.

I have the honour to be
Sir,
Your most obedient servant,


President,
District Board of Mysore.

Ee

SRD.

28

to be kindly informed as to how this item of expenditure was incurred without provision in the Budget.

8. The outlay of Rs 993/- incurred during 1925-26 for constructing a tunnel across Maripurhalla at 5/9 of Seringapatam-Cosale-Mivasara (road) was disallowed as already intimated for want of sanction of the estimate.

9. The excess charge of Rs 901-15-6 for acquiring lands for Lalandevanahalli-Christian Koppal road was disallowed for want of sanction of Government. I request to be kindly informed how this was omitted in the original estimate for the road work.

It will be seen from the above that the total amount disallowed for reasons stated therefor aggregate Rs 17,342-11-2 including the cost of establishment and tools and plant.

In the detailed statement furnished by you a total debit of Rs 8,328-0-0 is now shown for the month of January 1924, whereas the amount according to the statement of expenditure received from you for January 1924 was only Rs 7,057-15-1 and this was paid by crossed cheque. There is thus an excess of Rs 1,270-1-2. It is requested that this difference may be kindly explained.

Out of the above total sum of Rs 21,951-5-1 shown as outstanding at the end of June 1926, a sum of Rs 3,581-15-1 was paid in October 1926 in settlement of your final bill for June 1926. The above details disposed of Rs 21,104-14-0 out of the sum of Rs 21,951-5-1 claimed now by you as shown below:-

- i. Rs 17,342-14-0 Disallowed for reasons stated above in respect of items from 1 to 9 inclusive.
- ii. Rs 1,270-1-2 being the excess claimed for January 1924.
- iii. Rs 3,581-15-1 paid in October 1926 as stated above and not deducted in the detailed statement now sent by you.

The difference of Rs 56-0-7 appears to relate to the period prior to February 1923, and the items may be traced

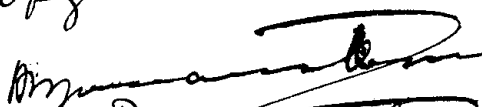
29
traced and intimated.

in these circumstances, I request to be kindly informed as to how the amounts placed under objection are still shown as outstanding against the District Board and to state that the above claims cannot be admitted ignoring the objections which have been raised from time to time and for which clear and convincing answers or explanations have not been furnished.

I have the honour to be
Sir,
Your most obedient servant,

Sd/- A.V. Ramanathan
President,
District Board of Mysore.

'Cofg'


President
DTBd -

SRO.

No.

Office of the President, District
Board of Mysore.
Mysore, dated the 20th March 1927

31

From

The President,
District Board of Mysore,
M y s o r e.

To

The Comptroller,
To the Government of Mysore,
B a n g a l o r e.

Sir,

With reference to your letter No. M.A.D. B-1622 dated 21st March 1927, re. the issue of a crossed cheque for the amount due on account of outlay incurred by the Public Works Department on District Fund roads, and stating that if there are any points of dispute or doubt, they may be dealt with separately, I have the honour to forward herewith a copy of this office letter No. C 1471 D/20-27 dated 25-3-1927 to the Executive Engineer, Mysore Division, explaining the situation and intimating that the amounts placed under objection cannot be paid in the absence of clear and convincing answers or explanations to the objections. It will be seen from the above letter that all the items of outlay placed under objection are not covered by the sanction of the District Board.

In this connection it is to be stated that the District Board cannot agree to the application of Articles 472 and 477 of the Mysore Public Works Accounts Code to items of expenditure never authorised by the Board and the Bill for which the Board cannot accept. The procedure suggested by you that the Treasury Officer would be requested to transfer the District Board balance in the Pass Book can only be adopted if there is any delay in payment of outlay incurred according to the provisions made in the District Board Budget and under proper sanction obtained from the Board, or under other sanctions valid under the District Board regulation. The

32✓

The District Board Regulation does not confer power on the Comptroller to accord sanction to expenditure not previously authorised by the Board. If you still hold the contrary view, the matter may be kindly referred to Government for orders.

I have the honour to be
Sir,
Your most obedient servant,

Sd/- A.V. Ramamathan
President,
District Board of Mysore.

Copy

~~Immunised~~

Se

For President
D.C.B.D of Mysore

R e a d:-

Chief Engineer's U.O. note No. 12 dated the 16th April 1927 in regard to the adjustment of outlay on District Board Works carried out by the P.W.D. for the District Board of Mysore.

2. Un-official Note No. 458 dated the 2nd December 1926, from the Comptroller to the Government of Mysore, on the subject.

3. U.O. note No. 163 dated the 4th June 1927 from the Chief Engineer of Mysore, also on the same subject.

ORDER NO. L. 2291-9/188177-26-
Dated, Bangalore, the 23rd July 1928.

The Chief Engineer states that for all District Fund Works executed by the Public Works Department a statement of expenditure is under standing orders sent ^{every month} to the President of ^{the} District Board concerned, ~~every month~~ and that the President ^{of the} District Board has to issue a crossed cheque for the amount of the claim at once in accordance with the rules laid down in the Mysore Account Code. He reports that ~~such~~ cheques have not been issued by the President ^{of the} District Board, Mysore, promptly and that as a consequence the amounts unadjusted have gone on increasing and that the balance is brought under objection by the Comptroller in his quarterly statement and requests ~~that~~ instructions may be issued to the Presidents of District Boards to make arrangements for prompt

prompt payment of claims. The Comptroller agrees ~~that~~ the present state of affairs is not satisfactory. It appears however that the ^{amounts} ~~accounts~~ ^{sometimes} claimed include items to which the previous --- sanction of the District Board ~~has~~ not been -- obtained and that the delay is often due to the Boards' objection to pay such items without explanation. The Comptroller therefore suggests that a rule may be laid down that within one week after receipt of the statement of demand with details of expenditure by works, the Local Body should pay the amount in full and without reservation and take up disputed items, if any, separately with the Chief Engineer ^{and} that if the Local Body does not pay up the claim within one month, the Comptroller may be permitted to automatically adjust it from the Board's ² balances in the Treasury. He adds that there is nothing unreasonable in this --- arrangement as the Public Works Department having executed the work in advance for the Local Bodies is entitled to payment on demand.

2. After careful consideration of the - - question, Government ^{are of opinion} ~~consider~~ that prima facie Executive Engineers cannot have larger powers of expenditure with reference to District Board works than they can exercise with reference to works chargeable to State Funds. No work can be started without a sanctioned ^{by competent authority} estimate and in the absence of necessary appropriation of funds. The fundamental rules regulating Public Works Expenditure have to apply to District Board works as to State Fund Works. It must be a rule hereafter that unless there are specific orders of Government, authorising the execution of any work the Public Works Department should obtain the concurrence of

except as
provided by
standing
orders

of the District Board^{concerned} before starting a District Board work or debiting any expenditure to the -- District Board. When there is departure from the ordinary rule of procedure full explanation should be furnished to the District Board so that the Budget of the Board may be so regulated as to meet all legitimate claims against it.

Necessary information in regard to the items objected by the District Board of Mysore may now be furnished to that Board. It is hoped that the Board will then adjust without delay^{the} bills of the Public Works Department referred to by the Chief Engineer.

DRAFT)

General Secretary to Govt.

To

The Presidents of District Boards.
" Comptroller to Govt. of Mysore THRO'
the Financial Sectt.

PRINT.

K.M.R.1.
14/7.

15/7/1917

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. L. 491-9—L. B. 177-26-2, dated 23rd July 1927.

District Board Works.

Passes orders in regard to the adjustment of outlay on ——— carried out by the Public Works Department for District Boards.

READ—

Chief Engineer's Un-Official Note No. 12, dated the 16th April 1927, in regard to the adjustment of outlay on District Board Works carried out by the Public Works Department for the District Board of Mysore.

2. Un-Official Note No. 458, dated the 2nd December 1926, from the Comptroller to the Government of Mysore, on the subject.

3. Un-Official Note No. 163, dated the 4th June 1927, from the Chief Engineer of Mysore, also on the same subject.

ORDER NO. L. 491-9—L. B. 177-26-2, DATED 23RD JULY 1927.

The Chief Engineer states that for all District Fund Works executed by the Public Works Department a statement of expenditure is under standing orders sent every month to the President of the District Board concerned and that the President of the District Board has to issue a crossed cheque for the amount of the claim at once in accordance with the rules laid down in the Mysore Account Code. He reports that such cheques have not been issued by the President of the District Board of Mysore promptly and that as a consequence the amounts unadjusted have gone on increasing and that the balance is brought under objection by the Comptroller in his quarterly statement and requests that instructions may be issued to the Presidents of District Boards to make arrangements for prompt payment of claims. The Comptroller agrees that the present state of affairs is not satisfactory. It appears however that the amounts claimed some times include items to which the previous sanction of the District Boards have not been obtained and that the delay is often due to the Boards objection to pay such items without explanation. The Comptroller therefore suggests that a rule may be laid down that within one week after receipt of the statement of demand with details of expenditure by works, the Local Body should pay the amount in full and without reservation and take up disputed items, if any, separately with the Chief Engineer and that if the Local Body does not pay up the claim within one month, the Comptroller may be permitted to automatically adjust it from the Boards balances in the Treasury. He adds that there is nothing unreasonable in this arrangement as the Public Works Department having executed the work in advance for the Local Bodies is entitled to payment on demand.

2. After careful consideration of the question, Government are of opinion that *prima facie* Executive Engineers cannot have larger powers of expenditure with reference to District Board Works than they can exercise with reference to works chargeable to State Funds. No work can be started without an estimate sanctioned by competent authority and in the absence of necessary appropriation of funds. The fundamental rules regulating Public Works Expenditure have to apply to District Board Works as to State Fund Works. It must be a rule hereafter that unless there are specific orders of Government, authorising the execution of any work, the Public Works Department should obtain the concurrence of the District Board concerned

No. L. 491-9—L. R. 177-26-2. DATED 23RD JULY 1927.

before starting a District Board Work or debiting any expenditure to the District Board except as provided by standing orders. When there is departure from the ordinary rule of procedure full explanation should be furnished to the District Board so that the Budget of the Board may be so regulated as to meet all legitimate claims against it.

Necessary information in regard to the items objected by the District Board of Mysore may now be furnished to that Board. It is hoped that the Board will then adjust without delay the bills of the Public Works Department referred to by the Chief Engineer.

R. RANGA RAO,
General Secretary to Government.

To—The Presidents of District Boards.

The Comptroller to the Government of Mysore, through the Financial Secretariat.

Exd.—P. S. R. N.